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**Accounting Program**

**Course Curriculum**

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| **Semester 01**   (Tuition: $2,390  Books: $1,150-$1,920) |
| **Course #** | **Course Title** | **Credits** |
| 10-101-111 | Accounting 1 | 4 |
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| Credits: 4 Lecture Hours: 36 Lab Hours: 72Students learn accounting concepts and principles in a logical step-by-step manner. Students will do extensive problem work. Students focus on accounting for both service and merchandising businesses. |
| 10-101-117 | Taxes 1 | 3 |
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| Credits: 3 Lecture Hours: 36 Lab Hours: 36Students learn basic federal and state tax law as it relates to individuals, including learning to research technical topics and use tax resource materials. Students will apply their knowledge by preparing tax returns using both manual and computerized preparation methods. |
| 10-103-105 | Beginning Microsoft Word | 1 |
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| Credits: 1 Lecture Hours: 18This course is an introduction to Microsoft Word. Students will create, edit, and format documents while using the built-in proofing tools. Other topic areas covered include text, paragraph, & document formatting as well as working with graphics in documents. Basic experience with Windows is assumed. |
| 10-103-106 | Beginning Microsoft Excel | 1 |
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| Credits: 1 Lecture Hours: 18This course is an introduction to Microsoft Excel. Students will learn the basic features to produce basic worksheets and charts. Other topic areas covered include formatting, formulas, built-in functions used to design functional worksheets to solve business problems. Basic experience with Windows is assumed. |
| 10-103-118 | Intermediate Microsoft Excel *\* OR \** |  |
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| Credits: 1 Lecture Hours: 18This course is introduces intermediate level features of Microsoft Excel. Students will learn to use relative & absolute reference formulas and functions, manage workbooks using multiple worksheets, create custom templates and use pivot tables effectively. |
| 10-103-101 | Microsoft PowerPoint | 1 |
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| Credits: 1 Lecture Hours: 18Students will be able to present their ideas more effectively and professionally using features of the PowerPoint program. Audience handouts, speaker notes and outlines will be developed along with an electronic slide show presentation. The student will learn to create, edit, and format presentations. Basic experience with Windows is assumed. |
| 10-801-196 | Oral/Interpersonal Communication | 3 |
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| Credits: 3 Lecture Hours: 54Students demonstrate competency in speaking, verbal and nonverbal communication, and listening skills through individual presentations, group activities and other projects. |
| 10-809-199 | Psychology of Human Relations | 3 |
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| Credits: 3 Lecture Hours: 54Students explore the relationship between the general principles of psychology and our everyday lives. Students are given the opportunity to achieve a deepened sense of awareness of themselves and others. This understanding enables students to improve their relationship with others at work, in the family, and in society. |
|  |  | **16** |
| **Semester 02**   (Tuition: $2,690  Books: $980-$1,320) |
| **Course #** | **Course Title** | **Credits** |
| 10-101-112 | Accounting 2 | 4 |
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| Credits: 4 Lecture Hours: 36 Lab Hours: 72Students expand upon basic accounting concepts and principles developed in Accounting I and relate them to the accounting for notes receivable, fixed assets, investments, liabilities, partnerships, limited liability companies, and corporations. Students will learn to prepare the statement of cash flows and perform financial statement analysis. Prerequisite: Accounting 1 (10-101-111) OR Accounting 1, Part 2, (10-101-102) |
| 10-101-121 | Advanced Accounting Spreadsheets | 3 |
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| Credits: 3 Lecture Hours: 36 Lab Hours: 36Students will plan, create, format, and modify Microsoft Excel 2010 worksheets for accounting applications. Students will use the software to apply mathematical and statistical commands, apply functions, and create and modify pivot tables, and graphs. Prerequisites: Microsoft Office 2010 (10-107-110) or Beginning Microsoft Excel (10-103-106) Co-requisite: Accounting 2 (10-101-112) |
| 10-101-123 | Payroll Applications | 2 |
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| Credits: 2 Lecture Hours: 18 Lab Hours: 36Students identify federal and state laws affecting payroll, and determine coverage for FICA, federal and state income tax, and unemployment taxes. Students complete payroll tax forms, journal entries, and a comprehensive practice set. Prerequisites: Accounting 1 (10-101-111) or Accounting 1, Part 1 (10-101-101) |
| 10-101-126 | Peachtree | 1 |
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| Credits: 1 Lecture Hours: 0 Lab Hours: 36Students develop a basic understanding of a computerized accounting system while working with Peachtree Complete accounting software. Students will set up service and merchandising businesses, record customer, vendor, inventory, general ledger, and payroll transactions, and generate financial reports. Prerequisites: Accounting 1 (10-101-111) or Accounting 1 Part 2 (10-101-102) |
| 10-101-127 | QuickBooks | 1 |
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| Credits: 1 Lecture Hours: 0 Lab Hours: 36Students develop a basic understanding of a computerized accounting system while working with QuickBooks Pro accounting software. Students will set up service and merchandising businesses, record customer, vendor, inventory, general ledger, and payroll transactions, and generate financial reports. It is highly recommended that students have taken Accounting 1 Part 1 (10-101-101) or Accounting 1 (10-101-111) in order to be successful in this class. |
| 10-102-133 | Career Planning in Business | 1 |
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| Credits: 1 Lecture Hours: 18Students will develop strategies to secure employment and make career decisions. Topics include: career research, goal setting, preparation of employment-related correspondence, professional profile development, and effective employment interviewing skills. |
| 10-801-195 | Written Communication *\* OR \** |  |
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| Credits: 3 Lecture Hours: 54Students develop writing skills through prewriting, drafting, revising, and editing. Students complete writing assignments designed to help the learner analyze audience and purpose, research and organize ideas, and format and design documents based on subject matter and content. Students develop critical reading and thinking skills through the analysis of a variety of written documents. |
| 10-801-136 | English Composition 1 | 3 |
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| Credits: 3 Lecture Hours: 54This course is designed for learners to develop knowledge and skills in all aspects of the writing process. Planning, organizing, writing, editing and revising are applied through a variety of activities. Students will analyze audience and purpose, use elements of research and format documents using standard guidelines. Individuals will develop critical reading skills through analysis of various written documents. |
| 10-804-123 | Math with Business Applications | 3 |
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| Credits: 3 Lecture Hours: 54Students use real numbers, basic operations, linear equations, proportions with one variable, percents, simple interest, compound interest, annuity, and apply math concepts to the purchasing/buying process, the selling process, and apply basic statistics to business/consumer applications. |
|  |  | **18** |
| **Semester 03**   (Tuition: $2,390  Books: $970-$1,610) |
| **Course #** | **Course Title** | **Credits** |
| 10-101-113 | Accounting 3 | 4 |
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| Credits: 4 Lecture Hours: 36 Lab Hours: 72Students study the three main financial statements in detail. Students review and expand upon generally accepted accounting principles as they apply to revenue recognition and current assets. Students perform extensive problem solving to provide a practical application of accounting concepts. Prerequisite: Accounting 2 (10-101-112) |
| 10-101-116 | Cost Accounting | 3 |
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| Credits: 3 Lecture Hours: 36 Lab Hours: 36Students learn accounting principles associated with manufacturing, including job order, process, and standard costing. Also, students study special problem areas such as scrap, lost or gained units, joint products, and by-products. In addition, the students use spreadsheet software to prepare manufacturing statements and perform required calculations. Prerequisite: Accounting 2 (10-101-112) |
| 10-101-125 | Managerial Accounting | 3 |
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| Credits: 3 Lecture Hours: 54The learner will analyze financial performance, evaluate capital budget investments, compare capital structures, prepare a master budget, develop a working capital management strategy, evaluate long term financing alternatives, and analyze the effect of international exchange rates on financial decisions. Prerequisites: Math of Finance (10-804-144) or Math with Business Applications (10-804-123) |
| 10-102-109 | Business Law I | 3 |
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| Credits: 3 Lecture Hours: 54Students explore the United States legal system, apply common law contract principles to everyday business transactions, and the Uniform Commercial Code to the formation of sales contracts, transfer of title and risk, performance and product liability. |
| 10-809-172 | Introduction to Diversity Studies | 3 |
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| Credits: 3 Lecture Hours: 54Students draw from several disciplines to reaffirm the basic American values of justice and equality by learning a basic vocabulary, a history of immigration and conquest, principles of transcultural communication, legal liability and the value of aesthetic production to increase the probability of respectful encounters among people. In addition to an analysis of majority/minority relations in a multicultural context, the topics of ageism, sexism, gender differences, sexual orientation, the disabled and the American Disability Act (ADA) are explored. Ethnic relations are studied in global and comparative perspectives. |
|  |  | **16** |
| **Semester 04**   (Tuition: $2,390  Books: $530-$990) |
| **Course #** | **Course Title** | **Credits** |
| 10-101-114 | Accounting 4 | 4 |
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| Credits: 4 Lecture Hours: 36 Lab Hours: 72Students study the noncurrent asset, liability, and stockholders' equity sections of the balance sheet. Students complete a comprehensive practice set to further develop an understanding of financial accounting concepts. Prerequisite: Accounting 3 (10-101-113) |
| 10-101-118 | Taxes 2 | 3 |
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| Credits: 3 Lecture Hours: 36 Lab Hours: 36Students learn basic federal, state, and local tax law as it relates to corporations, partnerships, estates, trusts, and exempt organizations. Students will learn to apply their knowledge by preparing tax returns using both manual and computerized preparation methods. |
| 10-101-124 | Accounting Systems and Procedure | 3 |
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| Credits: 3 Lecture Hours: 36 Lab Hours: 36The learner will examine the systems development life cycle including systems principles and internal controls. They will then apply these principles and controls to various systems analysis, designs, and implementation projects. Prerequisites: Accounting 2 (10-101-112), Microsoft Office 2010 (10-107-110) or Beginning Microsoft Excel (10-103-106) |
| 10-801-197 | Technical Reporting | 3 |
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| Credits: 3 Lecture Hours: 54Students prepare and present oral and written technical reports. Students create, but are not limited to the following reports: lab and field reports, proposals, technical letters and memos, technical research reports, case studies, and oral technical presentations. Students enroll in this advanced communication course after having completed at least the prerequisite introductory writing course. Prerequisite: Written Communication (10-801-195) or English Composition (10-801-136) |
| 10-809-195 | Economics | 3 |
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| Credits: 3 Lecture Hours: 54Students will develop analytical skills central to how a market-oriented system operates and the factors that influence national economic policy. Students will apply basic concepts and analyses to a variety of contemporary problems and public policy issues. These concepts include scarcity, resources, alternative economic systems, growth, supply and demand, monetary and fiscal policy, inflation, unemployment, and global economic issues. |
|  |  | **16** |
| **Total Credits: 66** |
| **Estimated Total Tuition: $9,860** |